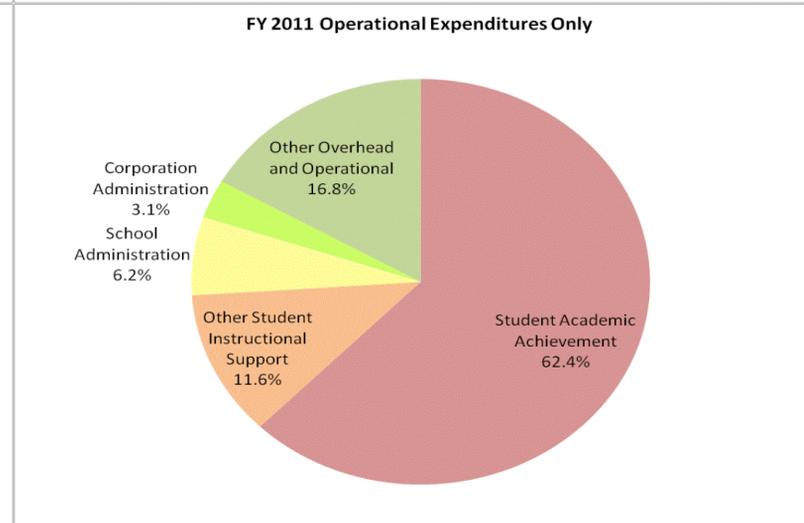
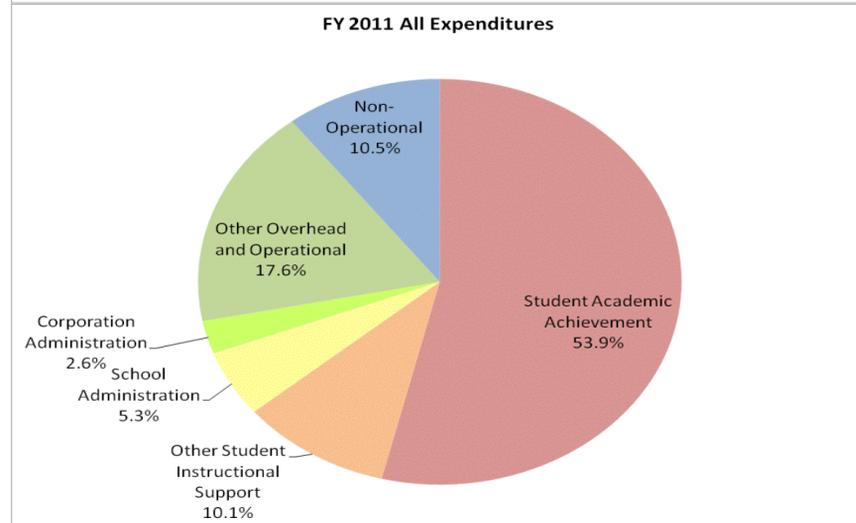
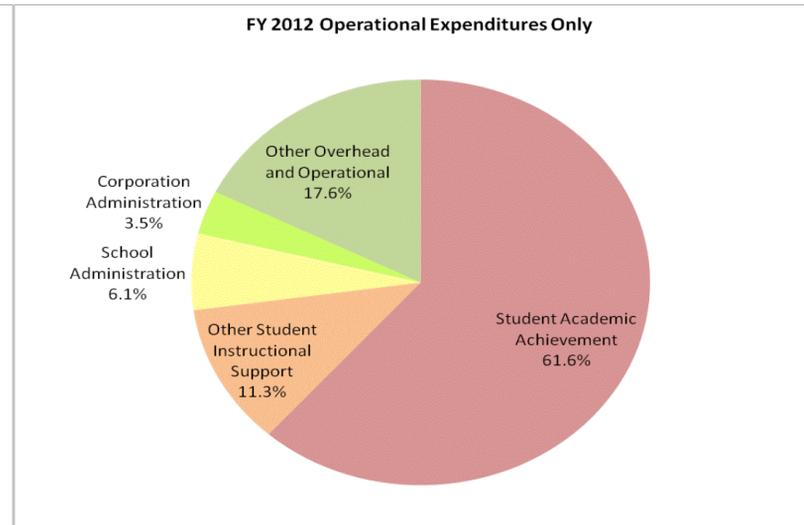
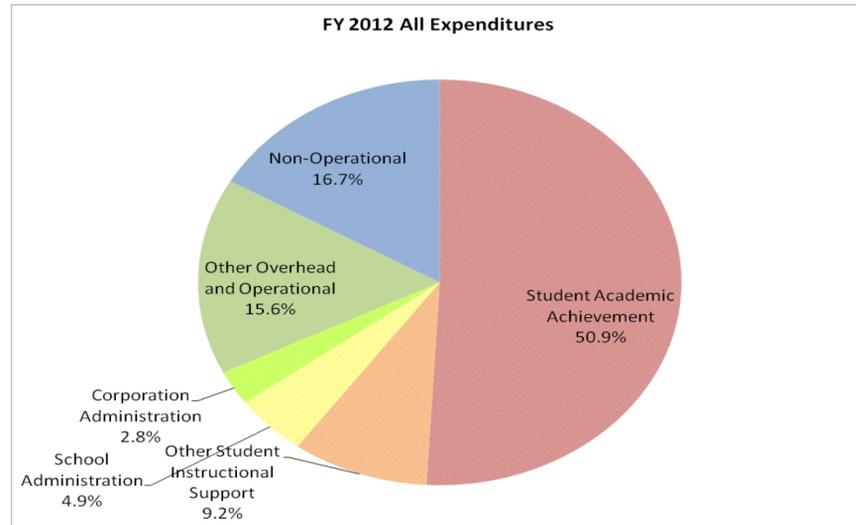


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Wabash County Schools (8050)**

M S D Wabash County Schools (8050)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$15,453,278	57.0%	\$16,197,763	55.7%	\$14,813,699	53.9%	\$14,532,769	50.9%
Student Instructional Support	\$3,476,770	12.8%	\$4,111,512	14.2%	\$4,234,845	15.4%	\$4,005,241	14.0%
Overhead and Operational	\$4,646,598	17.1%	\$5,007,748	17.2%	\$5,564,417	20.2%	\$5,258,108	18.4%
Nonoperational	\$3,544,906	13.1%	\$3,737,639	12.9%	\$2,884,077	10.5%	\$4,766,764	16.7%
<b>Grand Total</b>	<b>\$27,121,552</b>		<b>\$29,054,662</b>		<b>\$27,497,039</b>		<b>\$28,562,882</b>	

	FY 2006	FY 2009	FY 2011	FY 2012
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	69.8%	69.9%	69.3%	64.9%



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
M S D Wabash County Schools (8050)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$501,628	\$471,284	\$473,618		-6%	0%
	11100 Regular Programs; Elementary	\$3,542,897	\$4,070,249	\$3,767,985	\$3,700,438	4%	-9%	-2%
	11300 Regular Programs; High School	\$4,157,632	\$5,311,948	\$5,114,439	\$4,723,467	14%	-11%	-8%
	11350 Regular Programs; High School; Academic Honors Diploma	\$24,794	\$11,174	\$4,143	\$4,725	-81%	-58%	14%
	12110 Gifted And Talented; Gifted and Talented	\$61,206	\$122,443	\$89,964	\$96,447	58%	-21%	7%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$27,202	\$63,556	\$58,834		116%	-7%
	12210 Mental Disabilities; Mild Mental Disabilities	\$449,710	\$569,978	\$203,813	\$242,436	-46%	-57%	19%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$406,905	\$609,149	\$547,078	\$519,721	28%	-15%	-5%
	12230 Mental Disabilities; Severe Mental Disabilities	\$373,127	\$398,459	\$305,787	\$308,785	-17%	-23%	1%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$13,105	\$27,497	\$56,125		328%	104%
	12320 Physical Impairment; Multiple Disabilities	\$11,907	\$0	\$0	\$0	-100%		
	12330 Physical Impairment; Visual Impairment	\$0	\$58,553	\$80,380	\$83,292		42%	4%
	12340 Physical Impairment; Hearing Impairment	\$0	\$55,002	\$180,286	\$187,051		240%	4%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$207,127	\$268,102	\$311,664	\$235,407	14%	-12%	-24%
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$3,465	\$0			-100%
	12520 Culturally Different; Compensatory	\$0	\$7,040	\$79	\$0		-100%	-100%
	12610 Learning Disability	\$583,105	\$729,897	\$470,174	\$480,810	-18%	-34%	2%
	12710 Equal Opportunity At Risk	\$112,576	\$155,767	\$160,825	\$161,698	44%	4%	1%
	12810 Special Education Preschool	\$250,140	\$430,249	\$427,287	\$432,233	73%	0%	1%
	12900 Other Special Programs	\$49,302	\$193,706	\$273,403	\$533,052	> 500%	175%	95%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$651	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$85,643	\$61,424	\$32,677	\$33,065	-61%	-46%	1%
	14300 Summer School Programs; High School	\$76,733	\$54,600	\$43,909	\$30,384	-60%	-44%	-31%
	16100 Remediation Testing	\$0	\$0	\$45,075	\$33,596			-25%
	16200 Preventive Remediation	\$85,717	\$58,153	\$76,160	\$34,920	-59%	-40%	-54%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$402,215	\$444,641	\$500,050	\$455,669	13%	2%	-9%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$888,652	\$841,922	\$707,355	\$636,156	-28%	-24%	-10%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agre	\$0	\$0	\$103,500	\$55,831			-46%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$144,985	\$0			-100%
	22110 Improvement of Instruction; Service Area Direction	\$68,801	\$101,665	\$58,759	\$15,113	-78%	-85%	-74%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$59,070	\$51,564	\$52,918	\$134,689	128%	161%	155%
	22130 Improvement of Instruction; Instructional Staff Training	\$1,501	\$200	\$12,797	\$45,076	> 500%	> 500%	252%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$28,225	\$49,805	\$9,820	\$9,318	-67%	-81%	-5%
	22220 Library/Media Services; School Library	\$208,446	\$257,813	\$262,540	\$275,655	32%	7%	5%
	22230 Library/Media Services; Audiovisual	\$2,379	\$3,094	\$2,623	\$956	-60%	-69%	-64%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$10,121	\$264,781	\$142,309	\$114,970	> 500%	-57%	-19%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$91,860	\$6,143	\$0		-100%	-100%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$2,128	\$0			-100%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$36,694			
	22360 Instruction, Related Technology; Network Support	\$210,572	\$1,424	\$0	\$0	-100%	-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$2,153	\$150	\$106		-95%	-30%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$219,478	\$325,136	\$94,260	\$322,082	47%	-1%	242%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$3,424	\$53,877	\$6,203	\$351	-90%	-99%	-94%
	26497 2007 Account Code - Teachers Retirement Fund	\$481,005	\$0	\$0	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$6,230	\$0			-100%
<b>Student Academic Achievement Total</b>		<b>\$13,063,061</b>	<b>\$16,197,763</b>	<b>\$14,813,699</b>	<b>\$14,532,769</b>	<b>11%</b>	<b>-10%</b>	<b>-2%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$273,626	\$378,197	\$342,348	\$272,502	0%	-28%	-20%
	21230 Guidance Services; Appraisal Services	\$15,744	\$22,750	\$26,181	\$0	-100%	-100%	-100%
	21250 Guidance Services; Records Maintenance	\$0	\$0	\$3,311	\$0			-100%
	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$2,699	\$0			-100%
	21320 Health Services; Medical Services	\$481	\$0	\$68	\$120	-75%		76%
	21340 Health Services; Nurse Services	\$77,468	\$130,602	\$155,867	\$152,479	97%	17%	-2%
	21390 Health Services; Other Health Services	\$0	\$5,171	\$1,634	\$3,839		-26%	135%
	21420 Psychological Testing	\$253,699	\$436,602	\$427,769	\$397,131	57%	-9%	-7%
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$0	\$0	\$0	\$956			
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$449,772	\$589,711	\$623,671	\$622,745	38%	6%	0%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Wabash County Schools (8050)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$0	\$8,430	\$0	\$0		-100%	
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$85,109	\$93,009	\$107,989		27%	16%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$109,206	\$120,087	\$119,735		10%	0%
	21810 Special Education Administration; Service Area Direction	\$403,617	\$680,092	\$794,609	\$762,012	89%	12%	-4%
	21890 Special Education Administration; Other Special Education Administration	\$317,805	\$60,767	\$15,503	\$8,235	-97%	-86%	-47%
	21990 Other Support Services, Students; Other Student Services	\$40,310	\$115,695	\$165,312	\$166,511	313%	44%	1%
	24100 Office of The Principal	\$844,150	\$1,257,608	\$1,225,042	\$1,166,773	38%	-7%	-5%
	24900 Other Support Services, School Administration	\$166,551	\$231,572	\$237,734	\$224,214	35%	-3%	-6%
<b>Student Instructional Support Total</b>		<b>\$2,843,221</b>	<b>\$4,111,512</b>	<b>\$4,234,845</b>	<b>\$4,005,241</b>	<b>41%</b>	<b>-3%</b>	<b>-5%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$31,206	\$36,796	\$32,180	\$34,088	9%	-7%	6%
	23150 Board of Education; Legal Services	\$11,773	\$5,982	\$10,619	\$11,882	1%	99%	12%
	23160 Board of Education; Promotion Expenses	\$1,178	\$4,014	\$1,664	\$1,997	69%	-50%	20%
	23190 Board of Education; Other Governing Body Services	\$15,160	\$3,115	\$3,029	\$1,910	-87%	-39%	-37%
	23210 Executive Administration; Office of The Superintendent	\$121,639	\$168,733	\$160,648	\$158,032	30%	-6%	-2%
	23220 Executive Administration; Community Relations	\$1,000	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$1,258	\$2,112	\$3,551	\$496	-61%	-77%	-86%
	25110 Fiscal Services; Office of The Business Manager	\$105,090	\$145,739	\$138,140	\$140,262	33%	-4%	2%
	25120 Fiscal Services; Service Area Direction	\$31,374	\$49,809	\$50,757	\$51,697	65%	4%	2%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$16,551	\$24,977	\$26,657	\$27,048	63%	8%	1%
	25150 Fiscal Services; Payroll Services	\$10,033	\$15,206	\$15,493	\$15,678	56%	3%	1%
	25191 Other Fiscal Services; Refund of Revenue	\$10,322	\$850	\$500	\$71,506	> 500%	> 500%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$2,970	\$3,087	\$2,864	\$2,550	-14%	-17%	-11%
	25199 Other Fiscal Services; Other	\$0	\$0	\$7,237	\$6,845			-5%
	25750 Personnel Services; Health Services	\$240	\$0	\$0	\$0	-100%		
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$2,670	\$27,930			> 500%
	25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$88,745	\$157,970	\$82,545		-7%	-48%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$52,870	\$135,693			157%
	25890 Other Technology Services	\$0	\$0	\$57,465	\$25,789			-55%
	25920 Ditch Assessments	\$49	\$81	\$0	\$0	-100%	-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$50	\$240	\$1,253	\$703	> 500%	193%	-44%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,234,995	\$1,553,958	\$1,422,405	\$1,402,246	14%	-10%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,646	\$10,243	\$3,769	\$55,607	280%	443%	> 500%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$308,028	\$416,128	\$354,498	\$352,396	14%	-15%	-1%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,801	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$5,066	\$2,513	\$4,888	\$4,382	-14%	74%	-10%
	26700 Operation and Maintenance of Plant Services; Insurance	\$133,448	\$143,658	\$152,313	\$161,476	21%	12%	6%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plai	\$6,750	\$0	\$0	\$0	-100%		
	27010 Student Transportation; Service Area Direction	\$40,586	\$91,145	\$92,849	\$93,469	130%	3%	1%
	27100 Student Transportation; Vehicle Operation	\$646,920	\$749,021	\$730,970	\$766,813	19%	2%	5%
	27200 Student Transportation; Monitoring Services	\$93,971	\$66,362	\$67,819	\$63,231	-33%	-5%	-7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$346,449	\$356,378	\$393,251	\$453,016	31%	27%	15%
	27400 Student Transportation; Purchase of School Buses	\$93,305	\$55,286	\$611,278	\$120,197	29%	117%	-80%
	27500 Student Transportation; Insurance on Buses	\$25,888	\$33,170	\$32,683	\$28,102	9%	-15%	-14%
	27700 Student Transportation; Contracted Transportation Services	\$96,952	\$131,163	\$109,431	\$103,849	7%	-21%	-5%
	27900 Student Transportation; Other Student Transportation Services	\$14,885	\$26,156	\$52,174	\$29,606	99%	13%	-43%
	27910 Student Transportation; Bus Driver Training	\$2,971	\$2,880	\$1,496	\$2,708	-9%	-6%	81%
	31100 Food Services Operations; Service Area Direction	\$10,437	\$16,853	\$17,989	\$18,250	75%	8%	1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$293,756	\$364,140	\$338,922	\$351,980	20%	-3%	4%
	31300 Food Services Operations; Food Delivery	\$0	\$35	\$0	\$15		-57%	
	31400 Food Services Operations; Food Purchases	\$369,854	\$379,256	\$389,015	\$394,220	7%	4%	1%
	31900 Other Food Services	\$25,495	\$59,917	\$63,102	\$59,896	135%	0%	-5%
<b>Overhead and Operational Total</b>		<b>\$4,126,095</b>	<b>\$5,007,748</b>	<b>\$5,564,417</b>	<b>\$5,258,108</b>	<b>27%</b>	<b>5%</b>	<b>-6%</b>
<b>Nonoperational</b>								
	33400 Athletic Coaches	\$119,618	\$324,282	\$268,677	\$244,361	104%	-25%	-9%
	33990 Other Community Services; Other	\$12,000	\$8,802	\$8,200	\$8,200	-32%	-7%	0%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$144,463	\$288,784	\$3,498	\$73	-100%	-100%	-98%
	43000 Facilities Acquisition and Construction; Professional Services	\$8,930	\$4,018	\$14,768	\$4,858	-46%	21%	-67%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Wabash County Schools (8050)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	45100 Building Acquisition, Construction and Improvements	\$413,849	\$310,589	\$155,375	\$1,961,757	374%	> 500%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$218,494	\$905,365	\$691,001	\$691,184	216%	-24%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$167,222	\$92,050	\$39,956	\$1,190	-99%	-99%	-97%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$23,487	\$20,000	\$37,019	\$48,318	106%	142%	31%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$711,152	\$540,535	\$375,612	\$400,476	-44%	-26%	7%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$36,935	\$0	\$34,862	\$35,848	-3%		3%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$220,000	\$230,000			5%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$84,573	\$0	\$0	\$0	-100%		
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appi	\$345,105	\$270,478	\$0	\$0	-100%	-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$119,517	\$108,756			-9%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$38,167	\$9,592	\$8,503		-78%	-11%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Apprc	\$0	\$67,940	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,082,790	\$783,505	\$695,050	\$763,300	-30%	-3%	10%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$210,450	\$259,400			23%
	54200 Common School Fund; Principal	\$96,750	\$79,500	\$0	\$0	-100%	-100%	
	54250 Common School Fund; Interest	\$0	\$3,375	\$0	\$0		-100%	
	54300 Civil Aid Bond Obligations; Principal	\$51,945	\$0	\$0	\$0	-100%		
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$40			
	60700 Nonprogramed Charges; Scholarships	\$500	\$250	\$500	\$500	0%	100%	0%
<b>Nonoperational Total</b>		<b>\$3,517,812</b>	<b>\$3,737,639</b>	<b>\$2,884,077</b>	<b>\$4,766,764</b>	<b>36%</b>	<b>28%</b>	<b>65%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$201,285	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,114,705	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$55,607	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,890,364	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$7,952	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$301,449	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$3,571,361</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			